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National
Endowment
for the
Humanities

Enclosure 1

Methods of Payment
Financial Reporting Requirements
Financial Reporting Forms

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Revised
January 1986

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Note:

The office responsible for submitting the grantee's financial reports should have a copy of this enclosure and the list of report due dates that appears on the last page of the award notice. Additional copies of Enclosure 1 may be obtained by writing to the Grants Office, Room 310, National Endowment for the Humanities, 1100 Pennsylvania Avenue, N.W., Washington, DC 20506.

METHODS OF PAYMENT

Payment of grant funds may be made through a letter of credit or by Treasury check. The method of payment will be indicated in the NEH award notice and will be determined on the basis of the following criteria.

Letter of Credit

This method of payment will be used when

1. there will be a continuing relationship between the grantee organization and NEH for at least a twelve-month period and the total amount of advance payments from NEH to the grantee during this period is expected to be $120,000 or more;
2. the grantee has demonstrated the willingness and ability to maintain procedures that will minimize the time elapsing between the transfer of funds and their disbursement; and
3. the grantee's financial management system meets the standards for fund control and accountability.

Treasury Check

A grantee organization will be authorized to be paid on an advance basis by Treasury check when it meets the requirements listed in items 2 and 3 above but is not expected to have a continuing relationship with NEH or to be advanced at least $120,000 in grant funds over a twelve-month period. Grantees who are initially paid by Treasury check will be converted to the letter-of-credit payment basis once they qualify for that method of payment.

Funds will be paid on a reimbursement basis when a grantee does not meet the requirements listed in items 2 and 3 or when for other reasons NEH considers this method of payment appropriate.

NEH has a reversionary interest in the unused balance of grant funds and in any grant funds that are determined to have been used improperly. NEH also reserves the right to withhold payments if the grantee fails to comply with the program objectives, the terms and conditions of an award, or the reporting requirements, or is indebted to the U.S. government.

FINANCIAL REPORTING REQUIREMENTS

This section contains general instructions for the submission of the Request for Advance or Reimbursement, the Federal Cash Transactions Report, and the Financial Status Report. Instructions for drawing down grant funds through a letter of credit will be provided by the NEH Accounting Office when a grantee organization is placed on this method of payment.

Request for Advance or Reimbursement (SF 270)

Form

Grantees who are not paid through a letter of credit shall use Standard Form 270 to request payment. Those grantees who are authorized to be paid only on a reimbursement basis must complete item 11. All other grantees are encouraged to complete item 12.

Limit on Advance Payment

Requests for advance payment will be limited to the grantee's immediate cash needs and are not to exceed anticipated expenditures for a **thirty** (30) day period.

Frequency

Grantees may submit payment requests whenever grant funds are needed. As a rule, requests for advance payment should be submitted to the NEH Accounting Office no earlier than **fifteen** (15) working days prior to the beginning of the period for which the funds are requested.

Multiple Grants

Grantees who administer several NEH grants may use Standard Form 270 to request payment on more than one grant. When payment is requested for multiple grants, the grantee shall list on an attachment to the report the identifying grant numbers and the corresponding payments requested for each grant.

Number of Copies and Addressee

One copy of the payment request with the original signature of the certifying official shall be forwarded to the **NEH Accounting Office,** Room 317.

Additional Instructions

Detailed instructions for completing the form will be found on the reverse side of the form.

Federal Cash Transactions Report (SF 272 and 272-A)

Form and Requirement

The Federal Cash Transactions Report is used to report the receipt and disbursement of federal grant funds. Grantees who are authorized to be paid on an advance basis or by letter of credit shall submit this report quarterly. **This requirement applies even if a grantee who is authorized to receive advance payments chooses to request reimbursement or if grant payments were not**

received or disbursed during the reporting period. (Identical information on computer printouts will be accepted in lieu of Standard Form 272 and 272-A).

Multiple Grants
When a grantee administers more than one NEH grant, all active NEH grants (that is, those grants that were not completed or terminated prior to the period covered by the report) shall be listed on the second page of the Federal Cash Transactions Report (SF 272-A). Once the final Financial Status Report has been submitted for a grant, the grant should no longer be included on the Federal Cash Transactions Report.

Frequency and Due Dates
The Federal Cash Transactions Report is to be submitted at the end of each calendar quarter of the grant period:

Reporting Periods	Due Dates
January 1 through March 31	April 30
April 1 through June 30	July 31
July 1 through September 30	October 31
October 1 through December 31	January 31

A complete list of due dates for this report will be found on the last page of the award notice.

Interest
With the exception of grants issued to state agencies, interest earned on advances of federal funds during the reporting period must be listed on line 13a of the report and remitted by check to NEH at the time the Federal Cash Transactions Report is submitted. There should be some indication on the check that it represents interest earned, and the check should be made payable to the National Endowment for the Humanities.

Number of Copies and Addressee
Two copies of this report should be submitted to the **NEH Accounting Office,** Room 317. At least one copy of the report should have the original signature of the certifying official.

Additional Instructions
Detailed instructions for completing the form will be found on the reverse side of the form.

Financial Status Report

Form
All NEH grantees, except state humanities councils, have the option of using the abbreviated Final Financial Status Report that is included in this brochure or Standard Form 269. Because state humanities councils have to report project expenditures by separate activities, they are required to use Standard Form 269. (Identical information on computer printouts will be accepted in lieu of the prescribed formats.)

Frequency and Due Dates
A final Financial Status Report must be submitted within **ninety** (90) days of the completion of the grant period. If an annual report is to be submitted, this requirement will be listed in the schedule of report due dates on the last page of the award notice. Annual reports are also due within **ninety** (90) days of the end of the reporting period.

Number of Copies and Addressee
Three copies of this report are to be forwarded to the **NEH Grants Office,** Room 310. One copy of the report should have the original signature of the certifying official.

FINANCIAL REPORTING FORMS

One copy of the Request for Advance or Reimbursement (SF 270), the Federal Cash Transactions Report (SF 272 and SF 272-A), and the abbreviated Final Financial Status Report is included in this brochure. **These forms are suitable for reproduction.** Additional copies of these forms may also be requested from the NEH Grants Office.

☆ U.S. GOVERNMENT PRINTING OFFICE: 1986-491-597/40004

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

Approved by Office of Management and Budget, No. 80-RO183

PAGE OF PAGES

1. TYPE OF PAYMENT REQUESTED

a. *"X" one or both boxes* ☐ ADVANCE ☐ REIMBURSEMENT

b. *"X" the applicable box* ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST ☐ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED

ACCOUNTING OFFICE/ROOM 317
National Endowment for the Humanities
Washington, D.C. 20506

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST

6. EMPLOYER IDENTIFICATION NUMBER

N/A

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER

8. PERIOD COVERED BY THIS REQUEST

FROM *(month, day, year)*

TO *(month, day, year)*

9. RECIPIENT ORGANIZATION

Name:

Number and Street:

City, State and ZIP Code:

10. PAYEE *(Where check is to be sent if different than item 9)*

Name:

Number and Street:

City, State and ZIP Code:

Items 11 and 12

Complete either item 11 or item 12. Grantees who are authorized to be paid on an advance basis are encouraged to complete item 12. Those who are authorized to be paid on a reimbursable basis must complete item 11.

Grantees may also use items 11 and 12 to request payment on more than one NEH grant. (See the instructions on the reverse side under item 4.)

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

	(As of date)
a. Total program outlays to date	$
b. *Less:* Cumulative program income	-0-
c. Net program outlays *(line a minus line b)*	
d. Estimated net cash outlays for advance period	
e. Total *(Sum of lines c & d)*	
f. Non-Federal share of amount on line e	
g. Federal share of amount on line e	
h. Federal payments previously requested	
i. Federal share now requested *(Line g minus line h)*	

12. ALTERNATE COMPUTATION FOR ADVANCES REQUESTED

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(line a minus line b)*	$

13. CERTIFICATION

I certify that to the best of my knowledge and belief the data above are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL

DATE REQUEST SUBMITTED

TYPED OR PRINTED NAME AND TITLE

TELEPHONE — *Area Code* — *Number* — *Extension*

This space for agency use

IMPORTANT NOTICE

One copy of this report, signed by the certifying official, should be mailed to

Accounting Office, Room 317
National Endowment for the Humanities
Washington, D.C. 20506

INSTRUCTIONS

Item	*Entry*
2.	Indicate whether the report is prepared on a cash or accrued expenditure basis. In determining the amount of funds required for the advance period, 11d or 12a should be estimated on a cash basis.
4.	Enter the grant number assigned by the Endowment. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then show the aggregate amount in either section 11 or 12. When either section 11 or 12 is used to request payment on more than one grant, the recipient shall list on a separate sheet each grant or agreement number and the corresponding payments requested for each grant or agreement. The total should correspond with the amount shown in either 11i or 12c. Requests for advance payment shall be limited to the grantee's immediate cash needs and shall not exceed anticipated expenditures for a 30-day period.
7.	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8.	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.

Item	*Entry*
11a.	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts). For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contractors, subgrantees and other payees.
11d	When making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
12.	When a recipient is authorized to be paid on an advance basis, this section may be completed to request advance payments on one or more grants or agreements. If the payment request covers more than one grant or agreement, see item 4 above for instructions.
13.	Complete the certification before submitting this request.

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272-A.)

Approved by Office of Management and Budget, No. 80-RO182

1. Federal sponsoring agency and organizational element to which this report is submitted

ACCOUNTING OFFICE/ROOM 317
National Endowment for the Humanities
Washington, D.C. 20506

2. RECIPIENT ORGANIZATION

Name:

Number and Street:

City, State and ZIP Code:

3. FEDERAL EMPLOYER IDENTIFICATION NO. N/A

4. Federal grant or other identification number	**5. Recipient 's account number or identifying number**
6. Letter of credit number	**7. Last payment voucher number**
Give total number for this period	
8. Payment Vouchers credited to your account	**9. Treasury checks received** *(whether or not deposited)*

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)* TO *(month, day, year)*

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*	a. Cash on hand beginning of reporting period	$
	b. Letter of credit withdrawals	
	c. Treasury check payments	
	d. Total receipts *(Sum of lines b and c)*	
	e. Total cash available *(Sum of lines a and d)*	
	f. Gross disbursements	
	g. Federal share of program income	-0-
	h. Net disbursements *(Line f minus line g)*	
	i. Adjustments of prior periods	
	j. Cash on hand end of period	$
12. THE AMOUNT SHOWN ON LINE 11J, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING *Days*	**13. OTHER INFORMATION**	
	a. Interest income	$
	b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE			DATE REPORT SUBMITTED
TYPED OR PRINTED NAME AND TITLE			
TELEPHONE	*(Area Code)*	*(Number)*	*(Extension)*

THIS SPACE FOR AGENCY USE

STANDARD FORM 272 (7-76)
Prescribed by Office of Management and Budget
Cir. No. A-110

IMPORTANT NOTICE

The original and one copy of this report should be mailed to

Accounting Office, Room 317
National Endowment for the Humanities
Washington, D.C. 20506

INSTRUCTIONS

Item	*Entry*
	If this report covers more than one grant or other agreement, leave items 4 and 5 blank and provide the information on Standard Form 272-A, Report of Federal Cash Transactions—Continued; otherwise;
4.	Enter Federal grant number, agreement number, or other identifying numbers.
5.	This space reserved for an account number or other identifying number that may be assigned by the recipient.
6.	Enter the letter of credit number that applies to this report. If all advances were made by Treasury check, enter "NA" for not applicable and leave items 7 and 8 blank.
7.	Enter the voucher number of the last letter-of-credit payment voucher (Form TFS 5805) that was credited to your account.
11a.	Enter the total amount of Federal cash on hand at the beginning of the reporting period including all of the Federal funds on deposit, imprest funds, and undeposited Treasury checks.
11b.	Enter total amount of Federal funds received through payment vouchers (Form TFS 5805) that were credited to your account during the reporting period.
11c.	Enter the total amount of all Federal funds received during the reporting period through Treasury checks, whether or not deposited.
11f.	Enter the total Federal cash disbursements made during the reporting period. Disbursements as used here also include the amount of advances and payments less refunds to subgrantees or contractors, the gross amount of direct salaries and wages, including the employee's share of benefits if treated as a direct cost, interdepartmental charges for supplies and services, and the amount to which the recipient is entitled for indirect costs.
11i.	Enter the amount of all adjustments pertaining to prior periods affecting the ending balance that have not been included in any lines above. Identify each grant or agreement for each adjustment under "Remarks." Use plain sheets of paper if additional space is required.
11j.	Enter the total amount of Federal cash on hand at the end of the reporting period. This amount should include all funds on deposit, imprest funds, and undeposited funds (line e, less line h, plus or minus line i).
12.	Enter the estimated number of days until the cash on hand, shown on line 11j, will be expended. If more than three days cash requirements are on hand, provide an explanation under "Remarks" as to why the drawdown was made prematurely, or other reasons for the excess cash. The requirement for the explanation does not apply to prescheduled or automatic advances.
13a.	Enter the amount of interest earned on advances of Federal funds but not remitted to the Federal agency. If this includes any amount earned and not remitted to the Federal sponsoring agency for over 60 days, explain under "Remarks." Do not report interest earned on advances to States.
13b.	Enter amount of advance to secondary recipients included in item 11h.

FEDERAL CASH TRANSACTIONS REPORT
CONTINUATION

(This form is completed and attached to Standard Form 272 only when reporting more than one grant or assistance agreement.)

Approved by Office of Management and Budget, No. 80-RO182

1. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED

ACCOUNTING OFFICE/ROOM 317
National Endowment for the Humanities
Washington, D.C. 20506

2. RECIPIENT ORGANIZATION *(Give name only as shown in item 2, SF 272)*

3. PERIOD COVERED BY THIS REPORT *(As shown on SF 272)*

FROM *(month, day, year)* TO *(month, day, year)*

4. List information below for each grant or other agreement covered by this report. Use additional forms if more space is required.

FEDERAL GRANT OR OTHER IDENTIFICATION NUMBER *(Show a subdivision by other identifying numbers if required by the Federal Sponsoring Agency)* *(a)*	RECIPIENT ACCOUNT NUMBER OR OTHER IDENTIFYING NUMBER *(b)*	FEDERAL SHARE OF NET DISBURSEMENTS	
		NET DISBURSEMENTS *(Gross disbursements less program income received)* **FOR REPORTING PERIOD** *(c)*	**CUMULATIVE NET DISBURSEMENTS** *(d)*
		$	$
5. Totals *(Should correspond with amounts shown on SF 272 as follows: column (c) the same as line 11h; column (d) the sum of lines 11h and 11i of this SF 272 and cumulative disbursements shown on last report. Attach explanation of any differences.)*		$	$

272-201

STANDARD FORM 272-A (9-76)
Prescribed by Office of Management and Budget
CIR. NO. A-110

National Endowment for the Humanities

OMB No. 3136-0101

FINAL FINANCIAL STATUS REPORT

This form is an abbreviated version of the standard financial status report prescribed by the Office of Management and Budget (Standard Form 269) and may, at your discretion, be used instead of the OMB form. Questions concerning this form or its completion should be sent to the NEH Grants Office at the address indicated below, or you may call (202) 786-0494.

Within 90 days after the completion date of the grant, the original and two copies of this report should be forwarded to the

GRANTS OFFICE
Room 310
National Endowment for the Humanities
1100 Pennsylvania Avenue, N.W.
Washington, D.C. 20506

GRANTEE ORGANIZATION (Name and complete address, including zip code)	NEH GRANT NUMBER __ __ - __ __ __ __ __ - __ __ GRANT PERIOD/PERIOD COVERED BY REPORT (this report should be cumulative for the entire grant period) FROM _____ (month/year) TO _____ (month/year) OPTIONAL: Your account or other identifying number

STATUS OF FUNDS

1. TOTAL PROJECT EXPENDITURES	1. $ _____
2. LESS: COST SHARING OR NONFEDERAL SHARE OF OUTLAYS. (Include expenditures covered by cash and noncash (in-kind) contributions from your organization and/or third parties and any gifts certified to obtain NEH matching funds)	2. $ _____
3. TOTAL EXPENDITURES CHARGED TO NEH (Item 1 minus Item 2)	3. $ _____
4. TOTAL AMOUNT OF NEH AWARD	4. $ _____
5. AMOUNT OF NEH AWARD UNEXPENDED (Item 4 minus Item 3)	5. $ _____

REMINDER: **Any unexpended grant payments must be returned to NEH. A refund check referencing the NEH grant number and made payable to "National Endowment for the Humanities" should be attached to this form.** (Grantees on a letter of credit payment basis have the option of offsetting the unexpended payment against their next drawdown with an explanation on Form NEH 1023).

INDIRECT COST INFORMATION

The amount charged for indirect costs should be included in the total expenditure amounts above. Please itemize the charges for indirect costs in the space below. Use an additional sheet of paper if necessary.

PERIOD RATE IN EFFECT (from/to)	RATE (%)	BASE ($)	TOTAL AMOUNT ($)	FEDERAL SHARE ($)
		TOTALS		

I certify that to the best of my knowledge this report is correct and complete, that there are no outstanding unpaid commitments of federal funds, and that all expenditures are for the purposes set forth in the award documents.

SIGNATURE _____ DATE _____

PRINTED NAME & TITLE _____

TELEPHONE _____
(include area code)

GR86-4